

IN THE SPECIFICATION

Please amend the specification as follows:

Replace the paragraph on page 1, between lines 1-3 of the specification with the following:

The invention relates to a parametric encoder and method for encoding an audio or speech signal into sinusoidal code data ~~according to the preambles of claims 1 and 6, respectively.~~

Replace the paragraph on page 1, between lines 4-6 of the specification with the following:

The invention further relates to a parametric decoder and method for re-constructing an approximation of said audio or speech signal from said sinusoidal code data ~~according to the preambles of claims 11 and 12, respectively.~~

Replace the paragraph on page 3, between lines 4-6 of the specification with the following:

This object is solved by ~~the subject matter of claim 1. More specifically, this object is solved by~~ adapting the calculation unit to calculate the sinusoidal code data θ_k^i, d_j^i and e_j^i for the following extension \hat{x} :

Replace the paragraph on page 4, between lines 10-13 of the specification with the following:

The above identified object is further solved by a method for encoding an audio or speech signal ~~as claimed in claim 6~~. The advantages and embodiments of the said method correspond to the advantages and embodiments as explained above for the parametric encoder.

Replace the paragraph on page 4, between lines 14-18 of the specification with the following:

The above identified object is further solved by a parametric decoder for re-constructing an approximation \hat{x} of an audio or speech signal from transmitted or restored code data ~~according to claim 11~~. More specifically, the object is solved by adapting a

known synthesiser to re-construct said segments \hat{x} from said sinusoidal code data ϕ_k^i, d_j^i and e_j^i according to the following formula:

Replace the paragraph on page 7, between lines 1-3 of the specification with the following:

~~approximates the~~ The segment $x(n)$ input to said calculation unit 120 is approximated as good as possible for a given criterion, e.g. minimisation of weighted squared error. The sinusoidal code data to be determined by said calculation unit 120 is the phase θ_k^i and the amplitude data d_j^i and e_j^i , where certain terms in equation (4) are defined as C_i as shown in below.

Delete the paragraph on page 7, line 4 of the specification.